

United States Bankruptcy Court
Middle District of Pennsylvania

In re:
D&D Railcar, Inc.
Debtor

Case No. 14-02478-RNO
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0314-1

User: CGambini
Form ID: pdf010

Page 1 of 2
Total Noticed: 35

Date Rcvd: Mar 29, 2018

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Mar 31, 2018.

db +D&D Railcar, Inc., 3 Hockersville Road, Hershey, PA 17033-1961
 aty +Lawrence V. Young, 135 North George Street, York, PA 17401-1132
 consult +Alex Everhart, PO Box 163, Dallastown, PA 17313-0163
 acc +James P. O'Mara, 3214 E. Market Street, York, PA 17402-2550
 intp +Neil Gilmour, Gilmour Consulting, LLC, 500 Williams Road, Wynnewood, PA 19096-2004
 intp +Riverview Bank, 200 Front Street, P.O. Box B, Marysville, PA 17053,
 UNITED STATES 17053-0017
 4496638 +ANDREA BISHOP, 2201 LAGUNA STREET, APT. 604, SAN FRANCISCO, CA 94115-1918
 4496639 CANADIAN PACIFIC RAILROAD, P.O. BOX 2078, STATION B, MONTREAL, QC H4 CANADA
 4764241 +CSX TRANSPORTATION, INC., C/O: Timothy L. Frey, Esquire, Keenan Cohen & Merrick, P.C.,
 165 Township Line Road, One Pitcairn Place, Suite 2400, Jenkintown, PA 19046-3535
 4496632 +D&D RAILCAR, INC., 840 EAST CHOCOLATE AVENUE, HERSHHEY, PA 17033-1213
 4496640 +DAVID R. GAMBLE, 1058 PENNSYLVANIA AVENUE, HARRISBURG, PA 17111-3021
 4496641 +DENNIS C. MECK, 229 WANNA DRIVE, AUBURN, PA 17922-9514
 4496642 +DIANE BRYANT, 319 HOCKERSVILLE ROAD, HERSHHEY, PA 17033-2079
 4496643 +FIRST NATIONAL BANK, ATTN: J. MARTIN DELL, 409 N. SECOND ST., STE 201,
 HARRISBURG, PA 17101-1357
 4893753 First National Bank of Pennsylvania, c/o John B Joyce Esquire, GRENNEN & BIRSMIC PC,
 One Gateway Center 9th Floor, Pittsburgh, PA 15222
 4497149 +First National Bank, successor to The Legacy Bank, 409 North Second Street, Ste. 201,
 Harrisburg, PA 17101-1357
 4497884 First National Bank, successor to The Legacy Bank, c/o Heather Z. Kelly, Esquire,
 Mette, Evans & Woodside, P.O. Box 5950, Harrisburg, PA 17110-0950
 4496644 GE RAILCAR SERVICES CORP, PO BOX 74699, CHICAGO, IL 60675-4699
 4894008 Gilmour Consulting LLC, c/o Eric L Grossman Esq, Saul Ewing LLP,
 2 North 2nd Street 7th Floor, Harrisburg, PA 17101-1604
 4496645 +HEATHER Z. KELLY, ESQUIRE, METTE, EVANS & WOODSIDE, 3401 NORTH FRONT STREET,
 HARRISBURG, PA 17110-1462
 4496646 +JAMES PAGLIARO, 1043 PENNSYLVANIA AVENUE, HARRISBURG, PA 17111-3019
 4496647 +JENNIFER M. GAMBLE, 1058 PENNSYLVANIA AVENUE, HARRISBURG, PA 17111-3021
 4496633 +LAWRENCE V. YOUNG, CGA LAW FIRM, 135 NORTH GEORGE STREET, YORK, PA 17401-1132
 4496648 +NANCY BISHOP, 100 LEXINGTON DRIVE, ANNVILLE, PA 17003-8634
 4496649 +NEW ORLEANS PUBLIC BELT RAILWAY, 4822 TCHOUPITOULAS STREET, NEW ORLEANS, LA 70115-1645
 4764243 +Norfolk Southern Railway Company, c/o: Timothy L. Frey, Esquire,
 Keenan Cohen & Merrick, P.C., One Pitcairn Place, Suite 2400, 165 Township Line Road,
 Jenkintown, PA 19046-3531
 4496635 +PA DEPARTMENT OF REVENUE, PO BOX 281061, HARRISBURG, PA 17128-1061
 4496651 +RAIL MECHANICAL SERVICES, INC, P.O. BOX 848, COLUMBIA, PA 17512-0848
 4681584 +Riverview Bank, c/o Iles Cooper Esq, Williamson Friedberg & Jones LLC, Ten Westwood Road,
 Pottsville, PA 17901-1314
 4496634 +SECRETARY OF TREASURY, 15TH & PENN AVENUE NW, WASHINGTON, DC 20220-0001
 4690733 +United States Dept of Agriculture, c/o Thomas I Puleo Esquire, KML Law Group PC,
 701 Market Street Suite 5000, Philadelphia, PA 19106-1541
 4496654 #+WARREN RAILCAR SERVICE, INC., 51 RAILCAR ROAD, WARREN, PA 16365-7969

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.

smg E-mail/Text: cio.bnccmail@irs.gov Mar 29 2018 19:04:01 Internal Revenue Service,
 PO Box 7346, Philadelphia, PA 19101-7346
 4496650 E-mail/Text: ebn@exchange.nsccorp.com Mar 29 2018 19:04:22 NORFOLK SOUTHERN,
 P.O. BOX 532797, ATLANTA, GA 30353-2797
 4496637 E-mail/Text: kcm@yatb.com Mar 29 2018 19:03:58 YORK ADAMS TAX BUREAU, 1405 N DUKE STREET,
 PO BOX 15627, YORK, PA 17405-0156

TOTAL: 3

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

4497166 Removed per entry 302
 cr* +First National Bank successor to The Legacy Bank, 409 North Second Street, Ste 201,
 Harrisburg, PA 17101-1357
 intp* Gilmour Consulting LLC, c/o Eric L Grossman Esq, Saul Ewing LLP,
 2 North 2nd Street 7th Floor, Harrisburg, PA 17101-1604
 4497735* +First National Bank, successor to The Legacy Bank, 409 North Second Street, Ste. 201,
 Harrisburg, PA 17101-1357
 4496636* +INTERNAL REVENUE SERVICE, CENTRALIZED INSOLVENCY OP., P.O. BOX 7346,
 PHILADELPHIA, PA 19101-7346
 4496652 #+SCHUYLKILL RAIL CAR, INC., 1058 PENNSYLVANIA AVENUE, HARRISBURG, PA 17111-3021
 4496653 #+SCHUYLKILL RAILCAR, INC., 1058 PENNSYLVANIA AVENUE, HARRISBURG, PA 17111-3021

TOTALS: 1, * 4, ## 2

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
 USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

***** BYPASSED RECIPIENTS (continued) *****

Addresses marked '#' were identified by the USPS National Change of Address system as requiring an update. While the notice was still deliverable, the notice recipient was advised to update its address with the court immediately.

Addresses marked '##' were identified by the USPS National Change of Address system as undeliverable. Notices will no longer be delivered by the USPS to these addresses; therefore, they have been bypassed. The debtor's attorney or pro se debtor was advised that the specified notice was undeliverable.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Mar 31, 2018

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on March 29, 2018 at the address(es) listed below:

Deborah A. Hughes on behalf of Debtor 1 David R. Gamble dhughes@ssbc-law.com, bankruptcy.dhughes@gmail.com;kshirk@ssbc-law.com
 Deborah A. Hughes on behalf of Debtor 2 Jennifer M. Gamble dhughes@ssbc-law.com, bankruptcy.dhughes@gmail.com;kshirk@ssbc-law.com
 Eric L Grossman on behalf of Interested Party Neil Gilmour ebrossman@saul.com, bdavis@saul.com
 Eric L Grossman on behalf of Defendant Neil Gilmour ebrossman@saul.com, bdavis@saul.com
 Eric L Grossman on behalf of Interested Party Gilmour Consulting LLC ebrossman@saul.com, bdavis@saul.com
 Eric L Grossman on behalf of Debtor 1 D&D Railcar, Inc. ebrossman@saul.com, bdavis@saul.com
 Iles Cooper on behalf of Interested Party Riverview Bank icooper@wfjlaw.net, gdeitch@wfjlaw.net;scooper@wfjlaw.net;r46060@notify.bestcase.com
 John Brian Joyce on behalf of Creditor First National Bank successor to The Legacy Bank jjoyce@grenenbirsic.com, alentz@grenenbirsic.com
 John Brian Joyce on behalf of Defendant First National Bank of Pennsylvania jjoyce@grenenbirsic.com, alentz@grenenbirsic.com
 John Brian Joyce on behalf of Creditor First National Bank of Pennsylvania jjoyce@grenenbirsic.com, alentz@grenenbirsic.com
 John Brian Joyce on behalf of Defendant First National Bank jjoyce@grenenbirsic.com, alentz@grenenbirsic.com
 Lawrence V. Young on behalf of Plaintiff Lawrence V. Young lyoung@cgalaw.com, tlocondro@cgalaw.com;scomegna@cgalaw.com;hlocke@cgalaw.com;rminello@cgalaw.com;kbrayboy@cgalaw.co m;jrosenau@cgalaw.com
 Lawrence V. Young on behalf of Debtor 1 D&D Railcar, Inc. lyoung@cgalaw.com, tlocondro@cgalaw.com;scomegna@cgalaw.com;hlocke@cgalaw.com;rminello@cgalaw.com;kbrayboy@cgalaw.co m;jrosenau@cgalaw.com
 Mitchell Barry Hausman on behalf of Asst. U.S. Trustee United States Trustee Mitchell.B.Hausman@usdoj.gov, ustpregion03.ha.ecf@usdoj.gov
 Richard J Parks on behalf of Creditor West Railcar and Fabrication LLC rjp@pietragallo.com, kas2@pietragallo.com;ms@pietragallo.com;ljjobe@pietragallo.com
 Thomas I Puleo on behalf of Creditor United States Department of Agriculture tpuleo@kmllawgroup.com, bkgroup@kmllawgroup.com
 Timothy L. Frey on behalf of Creditor CSX Transportation, Inc. tfrey@freightlaw.net, drobinson@freightlaw.net;klavelle@freightlaw.net;mhaskins@freightlaw.net;nhubner@freightlaw.net
 Timothy L. Frey on behalf of Plaintiff Norfolk Southern Railway Company tfrey@freightlaw.net, drobinson@freightlaw.net;klavelle@freightlaw.net;mhaskins@freightlaw.net;nhubner@freightlaw.net
 Timothy L. Frey on behalf of Creditor Norfolk Southern Railway Company tfrey@freightlaw.net, drobinson@freightlaw.net;klavelle@freightlaw.net;mhaskins@freightlaw.net;nhubner@freightlaw.net
 Timothy L. Frey on behalf of Plaintiff CSX Transportation, Inc. tfrey@freightlaw.net, drobinson@freightlaw.net;klavelle@freightlaw.net;mhaskins@freightlaw.net;nhubner@freightlaw.net
 United States Trustee ustpregion03.ha.ecf@usdoj.gov

TOTAL: 21

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

IN RE:) Chapter 11
D&D RAILCAR, INC.,) Case No.: 1:14-bk-02478-RNO
Debtor in Possession.)

GILMOUR CONSULTING, LLC, PLAN)
ADMINISTRATOR,)
Movant,)
vs.)
FIRST NATIONAL BANK OF)
PENNSYLVANIA,)
Respondent.)

FINAL DECREE CLOSING THE CHAPTER 11 CASE

Upon consideration of Plan Administrator, Gilmour Consulting, LLC's, Motion for Final Decree Closing the Chapter 11 Case ("Motion"), for the entry of a final decree, as more fully set forth in the Motion, and this Court having jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtor's estate, their creditors, and other parties in interest; and this Court having found that the Debtor's notice of the Motion

and opportunity for a hearing on the Motion were appropriate and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Motion is granted.
2. The instant Chapter 11 case of the Debtor is hereby closed; provided that this Court shall retain jurisdiction over the Adversary Actions and the claims of certain "Objecting Claimants", as defined in the Motion, and as set forth in Article XIII of the Plan.
3. The Plan Administrator and Distribution Agent shall be deemed released from their duties under the Plan upon the distribution of all funds in their possession and upon making arrangements with an accountant/tax preparer for the filing of tax returns
4. The Distribution Agent is authorized to make distributions after the closing of the Chapter 11 case in accordance with the distributions authorized by the Plan and/or as authorized by the Court.
5. The few assets that remain are primarily certain railcars as more fully identified in Exhibit "A" attached to the Motion for Final Decree and to this Order. The Plan Administrator shall abandon these few remaining assets since there is no economic value to creditors in general and they are encumbered by the liens of FNB and may also be subject to claims of third parties for storage, repairs or have other such liabilities.

6. The Plan Administrator and Distribution Agent are authorized and directed to wind-down the business of the Debtor and to execute their remaining obligations in the same manner as they were required to do prior to entry of this Final Decree.

7. Entry of this Final Decree is without prejudice to the rights of the Movant, Debtor or any party in interest to seek to reopen any of these chapter 11 cases for cause pursuant to section 350(b) of the Bankruptcy Code.

8. The Movant shall, on or before 14 days after entry of this Final Decree: (a) pay all remaining fees due and payable pursuant to 28 U.S.C. § 1930(a)(6); and (b) serve copies of all post-confirmation reports on the U.S. Trustee. Entry of this Final Decree is without prejudice to the rights of the U.S. Trustee to reopen this chapter 11 case to seek appropriate relief in the event of an unresolved dispute over the payment of fees pursuant to 28 U.S.C. § 1930(a)(6) or the post-confirmation reports.

9. The Plan Administrator, Distribution Agent, and all Professional Persons retained by them are exculpated for liability for any Claim (as defined in the Plan) or liability asserted against the Estate, the Plan Administrator, Distribution Agent, or any of the retained Professional Persons arising in connection with or related to services performed for the Estate, except for fraud or willful misconduct.

10. The Plan Administrator, Distribution Agent, and their agents are authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Decree in accordance with the Motion.

11. Notwithstanding anything to the contrary, the terms and conditions of this Final Decree shall be immediately effective and enforceable upon its entry.

12. The Court shall retain jurisdiction to hear and determine all matters arising from or related to (a) the Pending Adversary Actions and the Sale Objections; (b) any matters delineated in Article 13 of the Plan, and (c) the implementation, interpretation, and/or enforcement of this Final Decree.

Dated: March 26, 2018

By the Court,



Robert N. Opel, II, Chief Bankruptcy Judge (DG)

Exhibit A

Abandoned Railcars

Case 1:14-bk-02478-RNO Doc 363 Filed 03/01/18 Entered 03/01/18 16:56:13 Desc
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**Schuylkill and D&D
Abandoned Railcars
As of 2/16/2018**

Description	Total Cars	Owned by Schuylkill	Owned by D&D
Railcars Reported to be at Repair Shops/RR but Unrecoverable			
Columbia RR	9		9
Cleburne, TX shop	1	1	
Hill shop	1		1
West shop	2		2
Buffalo Pittsburgh	3	3	
Unsalable Even for Scrap			
Del Monte insulated cars	2	2	
YARR 5056 Box car not movable	1		1
Mittal gondola out of date	1	1	
Destroyed - No Further Recovery			
LBR 12017	1	1	
YARR 216	1	1	
YARR 220	1	1	
LBR 50555	1	1	
Other Unsold Cars			
LBR 2000	1	1	
LBR 221	1	1	
LBR 7059	1		1
Cater Parrot	2	2	
Totals	29	15	14